

**Division of Workforce Solutions  
WDB Fiscal Monitoring Guide  
PY 2005**

Agency Name / Location: \_\_\_\_\_

Agency Staff Interviewed: \_\_\_\_\_

DWS Staff / Date: \_\_\_\_\_

**Sections:**

A-1	Cost Allocation
A-2	Sub-Contracts
A-3	Single Audit
A-4	Agency Policies and Controls
A-5	Participant Support Payments
A-6	Direct Labor
A-7	Other Direct Costs
A-8	Fiscal Reporting
A-9	Procurement
A-10	Program Income

**Summary of Review**

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A – 1: Cost Allocation: Vendor / Ck # / Amount / Note

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A – 2: Subcontracts: Agency / Dates / Award / Amount

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A – 6: Direct Labor: Staff / Dates / Timesheets / PD

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A – 7: Other Direct Costs: (Invoices, Subcontracts) Vendor / Ck # / Amount / Note

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A – 9: Support Service Payments: Vendor / Ck # / Amount / Note

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A-1 Cost Allocation

- 1) Does a written cost allocation plan exist?  
Last updated \_\_\_\_\_
- 2) Does the Agency have a policy for identifying and separating direct and common costs?
- 3) Does the CAP identify each cost pool used?
- 4) Are the allocation bases for each pool valid?  
(square feet for building use; FTEs for staff costs)
- 5) Does each cost pool list its line code expenses?
- 6) Does the cost distribution base exclude subcontract amounts > \$25,000?
- 7) Does the cost distribution base exclude client payments?
- 8) Was the most recent allocation done in accord with the plan? (math OK)
- 9) Is the cost pool reduced to zero monthly?
- 10) Does the CAP list all revenue sources and include an organization chart?
- 11) Does the plan avoid excessive allocations that are of low benefit?
- 12) Sample 12 transactions from the cost pool:

Notes:

A-2. Sub-Contracts

- 1) Does the Agency have subcontracts related to DWD programs?
- 2) Sample 5 contracts. Expand sample if issues.
- 3) Do the current subgrantee contracts have:
  - a) Cover page (dates, amount, signed) \_\_\_\_
  - b) Terms / conditions \_\_\_\_
  - c) Attachments / forms \_\_\_\_
  - d) Program plan (narrative) \_\_\_\_
  - e) Budget \_\_\_\_
  - f) Modifications \_\_\_\_

- 4) Do the subgrantee budgets have:
  - a) Cost reim or fixed fee stated \_\_\_\_\_
  - b) Line item budget detail \_\_\_\_\_
  - c) Cost/unit, if fixed fee \_\_\_\_\_
  - d) Consistency with program plan \_\_\_\_\_
  - e) Proper subgrantee invoices \_\_\_\_\_
  - f) Revised budgets, if needed \_\_\_\_\_
  
- 5) Does the WDB:
  - a) Maintain separate subcontract files \_\_\_\_\_
  - b) Maintain a list of subcontracts \_\_\_\_\_
  - c) Maintain a summary of payments \_\_\_\_\_
  - d) Monitor programs, send a report \_\_\_\_\_
  - e) Maintain audit register \_\_\_\_\_
  - f) Review & close audit reports \_\_\_\_\_
  
- 6) Are subgrantee invoices:
  - a) Submitted timely \_\_\_\_\_
  - b) Line item or fixed fee \_\_\_\_\_
  - c) Describe services done \_\_\_\_\_
  - d) Approved by WDB staff \_\_\_\_\_
  - e) Compared to budget \_\_\_\_\_
  - f) Accrual based \_\_\_\_\_

Notes:

A-3. Single Audit (of the WDB)

- 1) Has the WDB adhered to the Sarbanes-Ox act?  
(NPO policy on: whistleblower, record retention)
  
- 2) Is auditor independent under GAO Standards?

Notes:

A-4. Agency Policies and Controls

- 1) Is the WDB FPM: written, complete and current
- 2) Is it updated annually and approved by the Board? Latest update: \_\_\_\_\_
- 3) Does Agency staff know how & where to access online manuals, guides, regulations, OMBs?
- 4) Does a MOU/RSA exist for each Job Center?  
Latest update: \_\_\_\_\_  
Budget data adequate: \_\_\_\_\_
- 5) Does DWS reversionary property register exist?
- 6) Does the WDB have and follow a policy of capitalizing and depreciating equipment?
- 7) Does the WDB keep funds below FDIC levels?
- 8) Is the WDB planning for the 'High Wage Job' requirements for PY 2006?
- 9) Business Service Fees
  - 1) Does your area provide services to businesses for a fee?
  - 2) If no services have been provided yet, when will this begin?
  - 3) Does your area provide any services to participants for a fee? Describe them.
  - 4) Are these services within the guideline of the WIA Plan (Part 2, II. F)?  
Describe current and planned fees.

A-5 Participant Support Payments

- 1) Select sample of 6 payments.  
Are payments allowed per the case file?  
(child care, mileage, work items)

Notes:

A-6. Direct Labor:

- 1) Select 2 employees charged to this program.
- 2) Do current written job descriptions exist?

- 3) Are the duties in the job descriptions grant related?
- 4) Were the labor costs charged to the proper award? (direct cost & pool cost)
- 5) Were labor costs charged to the proper timeperiod?
- 6) Were timesheets prepared timely?
- 7) Were timesheets signed by employee & supervisor?
- 8) Do timesheets account for all the employee's time?
- 9) Does 1 document exist per employee per pay period?
- 10) Are time studies, if any, done properly?

Notes:

A-7. Other Direct Costs:

- 1) Select sample of 10 Direct Costs & 10 Subk Costs.
- 2) Are there purchase orders, invoices?
- 3) Are the POs approved prior to purchase?
- 4) Are costs program related?
- 5) Are costs incurred within the contract period?
- 6) Are costs actual, reasonable, necessary?
- 7) Are costs charged to the award/proper line code?
- 8) Are invoices verified, approved, cancelled?

Notes:

A-8. Fiscal Reporting:

- 1) Does latest claim reconcile to WDB ledger?
- 2) Were costs reported on the correct line code?
- 3) Were the last 2 claims submitted timely?

Notes:

A-9. Procurement

A) Describe the procurement process used to select WIA Adult and Dislocated Worker service providers.

- 1) Who develops the RFP? (i.e., WDB staff, WDB members, other agency)
- 2) When and where is the RFP advertised?
- 3) Is a 'Request for Intent' used (or open ended letter of interest)?
- 4) If a 'Request for Intent' is used, how is it advertised?
- 5) Who reviews proposals? Provide name, title, agency.
- 6) Who provides the Adult and Dislocated Worker services?
- 7) How were the entities in #6 selected?
- 8) When was the last procurement process done, and for what time period?
- 9) When will the next procurement of service providers occur?

B) Describe the procurement process used to select WIA Youth service providers.

- 1) Who develops the RFP? (i.e., WDB staff, WDB members, other agency)
- 2) When and where is the RFP advertised?
- 3) Is a 'Request for Intent' used (or open ended letter of interest)?
- 4) If a 'Request for Intent' is used, how is it advertised?

- 5) Who reviews proposals? Provide name, title, agency.
- 6) Identify the agency that provides Youth design framework services.
- 7) How was the agency selected to provide Youth design framework services selected?
- 8) Who provides the 10 Youth program elements?
- 9) How were the entities in #8) selected?
- 10) When was the last procurement process done, and for what time period?
- 11) When will the next procurement of Youth services occur?

C) How does the WDB document sole source procurement, if needed?

D) How does the WDB avoid any conflict of interest in the procurement process?

E) If the WDB operates its own programs, are adequate steps in place to ensure competitive procurement?

F) Submit the most recent forms:

- written procurement policy
- newspaper or other announcement of RFP
- timetable of the procurement process
- RFP
- the review criteria (or grading sheet)
- award selection decisions (board minutes)
- sole source agreements, if any
- justification of sole source procurement
- code of conduct (for staff conducting procurement)

Notes:

A-10. Program Income

- 1) Is program income-revenue generated? Describe the sources:
- 2) Is program income-expense used for award purposes? Describe the uses:
- 3) If a program income balance exists, how and when it will be used?
- 4) Is program income reported on the agency ledger and on the CORE?

Notes: